



G. THOMAS SURTEES
Commissioner

State of Alabama Department of Revenue

(www.ador.state.al.us)

50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

May 18, 2005

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and purchasing tangible personal property for use, storage or other consumption in the police jurisdiction of the **Town of Oak Grove**, Alabama (located in Talladega County).

On April 25, 2005, the governing body of the Town of Oak Grove adopted Ordinance No. 62 repealing the sales and use taxes levied in the police jurisdiction of the town. This ordinance becomes **effective June 1, 2005.**

This ordinance in no way affects the sales or use tax levied inside the corporate limits of the town. It only affects those who make sales at retail and purchase tangible personal property for use, storage or other consumption outside the town limits of Oak Grove but within the town's police jurisdiction.

The current sales and use tax rates within the corporate limits of Oak Grove are as follows:

	<u>RATES</u>
General Rate.....	3%
Admissions to places of amusement and entertainment	3%
Retail selling price of food for human consumption sold through vending machines	3%
Net difference paid for machines, machinery and equipment used in planting, cultivating, and harvesting farm products75%
Machines and parts and attachments for machines used in manufacturing tangible personal property75%
Net difference paid for all automotive vehicles, truck trailers, semi-trailers, and house trailers75%

Please direct all questions regarding the Town of Oak Grove sales and use tax to this office.

ALABAMA DEPARTMENT OF REVENUE
Sales, Use & Business Tax Division
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